



NUTLEY SCHOOL DISTRICT
BUDGET
1998-1999

A LETTER TO THE PEOPLE OF NUTLEY

I am pleased to present the community with the 1998-99 School Budget for the Nutley Public Schools. Once again, your elected Board of Education has been able to produce a budget that maintains the high-quality schools we have come to expect while keeping costs down. We are also proud of the fact that we have been able to add new items in this budget which will enhance the programs for our children.

The budget will increase by 1.85%. This is the second consecutive year that the budget has shown less than a 2% increase. Because of our fiscal prudence, your school tax bill for 1998 will increase by only 1%. Once again, the Board's budget is below the state "cap."

Even though the increase is small, there are important new services and programs for next year. For the first time we will employ an elementary-level guidance counselor, a long-sought goal of many persons in the school community. Technology has been given a high priority as we will employ a network technician to manage the new computer network and also a computer support teacher who will work with the teaching staff as we continue our integration of technology into all facets of our curriculum. The infrastructure for our network, which began to be implemented this year, will continue as we complete the computer wiring for the high school and middle school. We will also purchase 67 computers and numerous related items. To cope with growing enrollments, we will be adding an additional physical education teacher and an additional aide for special education services. Extracurricular activities will be expanded as we will add lacrosse to our athletic program along with freshman softball. In addition, there will be a program for winter color guard.

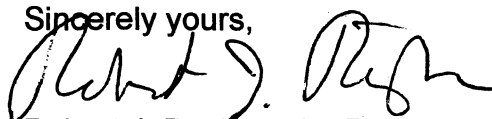
Our enrollment next year is anticipated to be just under 4,000 students. This is an increase of over 700 since the beginning of this decade. As we endeavor to educate these pupils, we continue to do so with little significant help from the State of New Jersey. The state aid increase for next year, while helpful, still provides less than 10% of the funds needed to operate the school system. Our state aid for 1998-99 is below where we stood only five years ago, when we had almost 450 fewer pupils.

The most important part of the school district, the children, continues to perform exceptionally well. Almost 93% of high school students passed the HSPT and over 95% of our 8th graders passed the Early Warning Test. Our scores on these tests generally showed us ranked with districts in higher socioeconomic categories. Elementary pupils at Grades K-6 all scored above the 93rd national percentile with grades K-2 scoring in the 99th percentile. We recently honored eighteen seniors as distinguished scholars of the state of New Jersey and were fortunate to have two National Merit Scholar Finalists among our twelfth graders.

The outstanding achievement by the students comes with a price tag well below the norm. Last year, we spent over \$2,000 less per pupil than the average district in Essex County. We were over \$1,000 less for all K-12 districts in the state. Only four K-12 districts in Essex County spent less than we did, and not one of them can come close to Nutley's record of achievement. As most of you know, these outcomes have become a habit for our community. Our school achievement is high while our costs are low. This is something in which we take great pride and which we mean to continue.

The success of the school district is in large part due to the support given by the citizens. On April 21, 1998, Nutley citizens will have the opportunity to make their decision about the school budget as well as select three members to the Board of Education. On behalf of the Board, I ask that you learn about the budget and the schools and cast your vote on School Election Day.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Robert J. Rustignuolo". The signature is fluid and cursive, with a large initial "R" and "J".

Robert J. Rustignuolo, President
Nutley Board of Education
March, 1998

CONTENTS

<u>INTRODUCTION</u>	Message from the Board of Education	
GAAP Budget Format.....		1-2
<u>BUDGET</u>		
Revenues.....		3-4
1998-99 Budget Revenue Distribution.....		5
Chart of Revenue Distribution.....		6
State Aid - 1988 to Present.....		7
Chart of State Aid 1988-1999.....		8
Expenditure Summary.....		9
1998-99 Budget Cost Distributions.....		10
Chart of Budget Cost Distributions.....		11
<u>GENERAL FUND</u>		
Regular Instruction.....		12-13
Home Instruction.....		14
Special Education.....		15-16
Basic Skills.....		17
Bilingual.....		18
Extracurricular Activities.....		19
Athletics.....		19-20
Community Service.....		21
Tuition.....		22
Health Services.....		23
Related Student Services.....		24
Extraordinary Student Services.....		25
Guidance Services.....		26
Child Study Team.....		27
Improvement of Instruction Services.....		28
Library/Audio Visual.....		29
Instructional Staff Training Services.....		30
General Administration.....		31
School Administration.....		32
Operation/Maintenance of Plant.....		33
Pupil Transportation.....		34
Business Services.....		35
Employee Benefits.....		36
Food Services.....		37
Capital Outlay.....		38
Summer School.....		39
<u>SPECIAL REVENUE FUND</u>		
Special State and Federal Projects.....		40-41
<u>DEBT SERVICE</u>		
Debt Service.....		42

<u>BUDGET STATEMENT</u>	1998-99 Advertised Budget Statement.....	43-50
--------------------------------	---	--------------

COMPARISON WITH OTHER ESSEX COUNTY SCHOOL DISTRICTS

Basic Data-Essex County School Districts.....	51
Essex County State Aid - 1998-99.....	52
Chart of Essex County State Aid - 1998-99.....	53
Local Taxes Raised per Pupil 1997-98.....	54
Chart of Local Taxes Raised Per Pupil- 1997-98.....	55
Costs Per Pupil.....	56
NJ Dept. of Ed. Comparative Spending Guide.....	57-59
Chart of Cost Pupil-1996-97-Essex K-12 Districts.....	60
State Mandated Testing Results.....	61
Essex County Testing Results.....	62

OTHER ITEMS

Enrollment.....	63
Surplus.....	64
Statement of Cafeteria Account - 1996-97.....	65
Election Information.....	66-67
What Will Appear on the Ballot.....	68

GAAP BUDGET FORMAT

Appropriation accounts are in four dimensions: Fund, Program, Function and Object.

FUND - 11-Current Expense - day-to-day operation of school district
12-Capital Outlay - construction projects, equipment items over \$500
13-Special Schools - summer school
20-Special Revenue Funds - restricted revenues from state and federal sources
40-Debt Service - payment of long term debt

PROGRAM - Activities and procedures designed to accomplish an objective or set of objectives.

- 100-Regular Instruction
- 200-Special Education
- 300-Vocational(state and federal)
- 400-Extracurricular, Athletics, Summer School and some Special Projects
- 500-Nonpublic Programs
- 700-Debt Service
- 800-Community Service
- 900-Food Service
- 000-Undistributed

FUNCTION- The activity for which a service or goods is acquired.

- 100-Instruction
 - 200-Support Services
 - 213-Health Services
 - 216-Related Services
 - 217-Extraordinary Services
 - 218-Guidance Services
 - 219-Child Study Team
 - 221-Improvement of Instruction
 - 222-Library/Audio Visual
 - 223-Instructional Staff Training
 - 230-Board of Education/General Administration
 - 240-School Administration
 - 261-Maintenance of Plant
 - 262-Operation of Plant
 - 270-Student Transportation
 - 290-Business Services
 - 291-Employee Benefits
 - 300-Operation of Noninstructional Services
 - 310-Food Service
 - 330-Community Service

400-Facilities Acquisition and Construction Services
510-Debt Service

OBJECT - The service or commodity obtained as the result of a specific expenditure.

- 100-Salaries
- 200-Employee Benefits
- 300-Professional/Technical Services
- 400-Operation, Maintenance, Construction Services and Rentals
- 500-Purchased Services including transportation, property and liability insurance, telephone, postage, tuition, travel expenses and other miscellaneous purchased services.
- 600-Supplies including those used in teaching, health services, athletics, office activities, operations and maintenance functions, transportation, also includes energy expenses and textbooks
- 700-Equipment-new and replacement - instructional and non-instructional
- 800-Miscellaneous expenditures including interest, transportation costs related to Special Education and miscellaneous items of expenses.
- 900-Other uses of funds including debt service principal and transfers to other funds

BUDGET

REVENUES

	<u>Actual</u> <u>1996-97</u>	<u>Budget</u> <u>1997-98</u>	<u>Proposed</u> <u>1998-99</u>
<u>GENERAL FUND</u>			
Local Sources:			
Surplus Appropriated	800,000	915,000	750,000
Tuition Receipts	257,353	204,421	261,789
Miscellaneous	335,036	220,000	236,000
Local Tax Levy	28,336,486	28,633,379	29,515,875
Total Local Sources	29,728,875	29,972,800	30,763,664
State Sources:			
Foundation Aid/Core Curriculum Aid	564,406	701,103	663,723
Transportation Aid	185,506	184,842	230,520
Special Education Aid	1,026,361	1,345,446	1,571,122
At Risk Aid	148,039	N.A.	N.A.
Bilingual Education Aid	84,614	72,964	69,426
Transition Aid	248,913	N.A.	N.A.
Academic Achievement Award	N.A.	95,352	50,310
Total State Sources	2,257,839	2,399,707	2,585,101
PRIOR YEAR ENCUMBRANCES	0	196,797	0
TOTAL GENERAL FUND	31,986,714	32,569,304	33,348,765
<u>SPECIAL REVENUE FUND</u>			
State Projects:			
Nonpublic Textbooks	19,557	28,983	28,983
Nonpublic Auxiliary Services	69,644	101,538	101,538
Nonpublic Handicapped Services	65,085	95,033	95,033
Nonpublic Nursing Services	33,547	37,925	37,925
Tech.Grant/Distance Learn. Ntwk.	30,727	160,135	165,189
Total State Projects	218,560	423,614	428,668
Federal:			
Title I	138,019	130,383	97,425
Title VI	14,126	15,642	13,296
IDEA(Hdcp.)	237,222	322,599	272,160
Vocational	19,190	19,240	0
Other	29,722	48,937	0
Total Federal Projects	438,279	536,801	382,881
TOTAL SPECIAL PROJECTS	656,839	960,415	811,549

REVENUES (Continued)

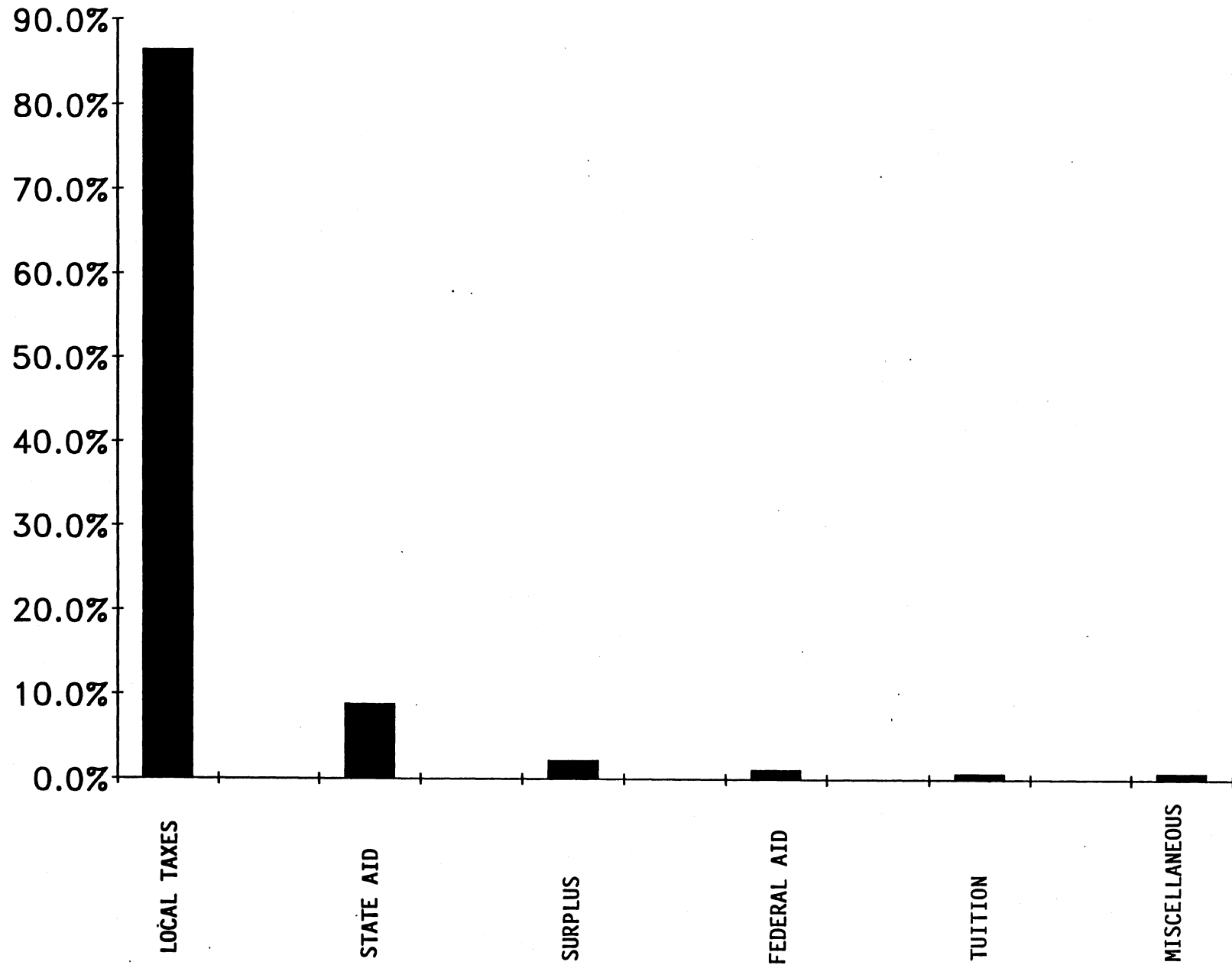
	<u>Actual</u> <u>1996-97</u>	<u>Budget</u> <u>1997-98</u>	<u>Proposed</u> <u>1998-99</u>
<u>DEBT SERVICE</u>			
Appropriation from Surplus	4,400	653	0
State Aid	2,988	6,255	15,686
Local Tax Levy	182,437	177,397	162,869
TOTAL DEBT SERVICE	189,825	184,305	178,555
TOTAL BUDGET	32,833,378	33,714,024	34,338,869

1998-99 BUDGET REVENUE DISTRIBUTION

<u>SOURCE</u>	<u>AMOUNT</u>	<u>% OF REVENUE</u>
Local Taxes	29,678,744	86.4%
State Aid*	3,029,455	8.8%
Surplus	750,000	2.2%
Federal Aid	382,881	1.1%
Tuition	261,789	0.8%
Miscellaneous	236,000	0.7%
	<hr/>	<hr/>
Total Revenue	34,338,869	100.0%

* Includes \$263,479 in non-public aid

1998-99 BUDGET REVENUE DISTRIBUTION

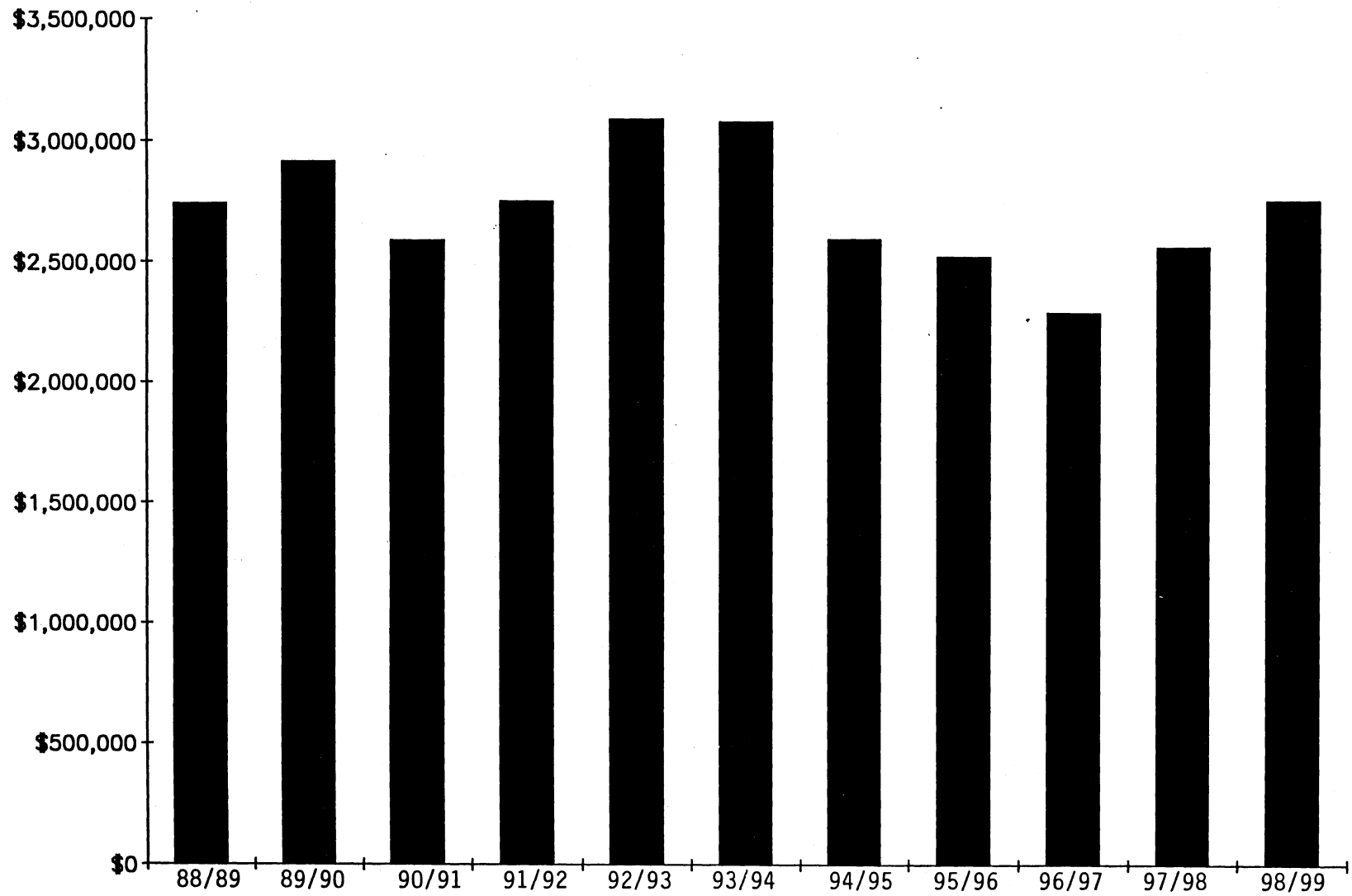


STATE AID - 1988 TO PRESENT

<u>YEAR</u>	<u>AMOUNT</u>	<u>INCREASE (DECREASE)</u>	<u>%INCREASE/ (DECREASE)</u>
1988-89	\$2,741,447	69,906	2.62
1989-90	\$2,913,591	172,144	6.28
1990-91	\$2,586,933	(326,658)	-11.21
1991-92	\$2,747,778	160,845	6.22
1992-93	\$3,085,379	337,601	12.29
1993-94	\$3,075,844	(9,535)	-0.31
1994-95	\$2,588,716	(487,128)	-15.84
1995-96	\$2,516,751	(71,965)	-2.78
1996-97	\$2,288,684	(228,067)	-9.06
1997-98	\$2,559,723	271,039	11.84
1998-99	\$2,750,290	190,567	7.44

Excluding debt service and non-public aid.

STATE AID 1988-1999



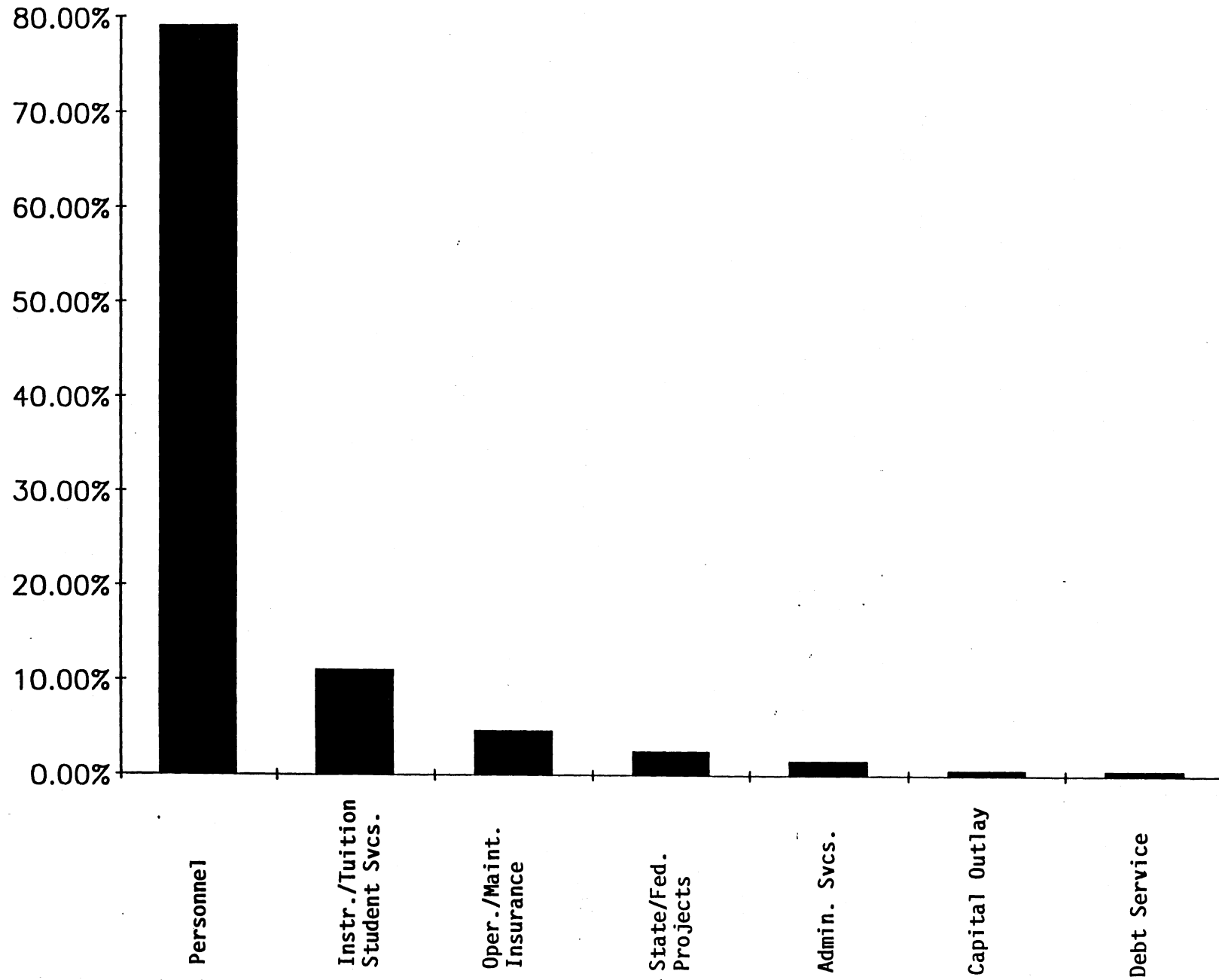
EXPENDITURE SUMMARY

<u>Account</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Proposed 1998-99</u>
CURRENT EXPENSE - (Fund 11)				
1XX-100	Regular Instruction	13,592,390	14,109,190	14,447,647
150-100	Home Instruction	43,507	44,100	45,100
2XX-100	Special Education	1,223,639	1,301,572	1,348,337
230-100	Basic Skills	278,143	331,638	331,985
240-100	Bilingual	138,347	146,313	148,884
40X-100	Extracurricular/Athletics	568,161	602,902	650,718
800-330	Community Services	1,764	3,500	3,500
000-100	Tuition	1,474,291	1,709,646	1,687,998
000-213	Health Services	467,532	517,479	531,076
000-216	Related Student Services	123,369	146,842	152,935
000-217	Extraordinary Stud. Serv.	44,173	11,350	25,951
000-218	Guidance Services	672,079	704,594	755,225
000-219	Child Study Team	580,872	621,133	621,060
000-221	Improvement of Instruction	289,147	284,682	278,814
000-222	Library/Media Service	669,927	705,357	710,846
000-223	Instruct. Staff Train. Serv.	41,936	49,440	53,340
000-230	General Administration	709,214	807,679	789,067
000-240	School Administration	1,871,243	1,903,128	1,966,406
000-260	Operation/Maint. of Plant	3,032,535	3,295,218	3,316,920
000-270	Pupil Transportation	838,446	837,278	866,306
000-290	Business Services	593,695	619,755	683,775
000-291	Employee Benefits	3,416,118	2,970,615	3,289,352
000-310	Food Services	223,674	205,000	215,000
CURRENT EXPENSE TOTAL		30,894,202	31,928,411	32,920,242
CAPITAL OUTLAY - (Fund 12)				
	Equipment	226,189	220,788	153,072
	Construction Services	93,123	396,740	245,591
CAPITAL OUTLAY TOTAL		319,312	617,528	398,663
SUMMER SCHOOL-(Fund 13)		23,696	23,365	29,860
GENERAL FUND TOTAL		31,237,210	32,569,304	33,348,765
SPECIAL PROJECTS-(Fund 20)				
	State Projects	218,560	423,614	428,668
	Federal Projects	438,279	536,801	272,160
SPECIAL PROJECTS TOTAL		656,839	960,415	811,549
DEBT SERVICE-(Fund 40)		189,825	184,305	178,555
BUDGET TOTAL		32,083,874	33,714,024	34,338,869

1998-99 BUDGET COST DISTRIBUTIONS

<u>ITEM</u>	<u>AMOUNT</u>	<u>% OF BUDGET</u>
Salaries	\$24,039,387	70.01
Fringe Benefits	3,289,352	9.58
Tuition	1,687,998	4.92
Operation/Maintenance Expenses	1,183,894	3.45
Instructional/Library Supplies & Expenses	1,055,302	3.07
State/Federal Projects	811,549	2.36
Administrative Services & Supplies	411,904	1.20
Capital Outlay Expenses	398,663	1.16
Insurance	247,326	0.72
Extra-Curricular Expenses	218,110	0.64
Food Service	215,000	0.63
Transportation Expenses	214,614	0.62
Crossing Guards	210,080	0.61
Debt Service	178,555	0.52
Student Services	159,135	0.46
Curriculum/Professional Development Expenses	18,000	0.05
	<hr/>	<hr/>
Total Expenses	\$34,338,869	100.00

1998-99 Cost Distributions



GENERAL FUND

CURRENT EXPENSE

REGULAR INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-110-100-101	Kdg. Teachers' Salaries	419,760	430,695	439,586
11-120-100-101	1-5 Teachers' Salaries	4,761,419	4,930,097	5,090,457
11-130-100-101	6-8 Teachers' Salaries	3,287,427	3,354,981	3,263,937
11-140-100-101	9-12 Teachers' Salaries	4,406,464	4,589,613	4,801,777
	Teachers' Salaries Total	12,875,070	13,305,386	13,595,757
11-190-100-340	Prof./Tech. Services	4,420	4,955	5,000
11-190-100-500	Other Pur. Instruct. Serv.	33,514	43,610	49,435
11-190-100-610	Teaching Supplies	571,739	580,716	635,915
11-190-100-640	Textbooks	93,905	158,524	145,440
11-190-100-800	Misc. Instruct. Expense	13,742	15,999	16,100
	Sub-Total	717,320	803,804	851,890
	Regular Instruction Total	13,592,390	14,109,190	14,447,647

Regular Instruction:

TEACHERS SALARIES - Teachers' salaries are divided into four groups: Kindergarten, Grades 1-5, 6-8 and 9-12. These accounts include the regular contracted salaries of all teachers who provide regular instruction. Funds are also included for substitutes, the cultivating academic talent program (CAT) and school related duty assignments. Special subject teachers such as art, music, physical education, etc. are pro-rated among the grade categories actually taught as are the portion of salaries of department heads and coordinators who also teach.

In 1997-98 there were 210.7 teacher positions for regular instruction in the Nutley School District.

PROFESSIONAL/TECHNICAL SERVICES - Educational services of a professional or technical nature that deal directly with regular instruction.

PURCHASED SERVICES - Nonprofessional or technical services dealing with regular instruction. This account also includes funds for textbook rebinding, assembly programs, instructional communications costs and repair of instructional equipment.

REGULAR INSTRUCTION

(Continued)

TEACHING SUPPLIES - All supplies (except textbooks) used in the teaching/learning process such as workbooks, paper, pens, pencils, chalk, learning kits, computer software and supplies, small equipment items costing less than \$500, instructional furniture, posters, maps, classroom magazines, etc.

TEXTBOOKS - Nonconsumable books which may be hard or soft covered.

MISCELLANEOUS INSTRUCTIONAL EXPENSES - Expenses for direct instruction that cannot be classified into any other account.

HOME INSTRUCTION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-150-100-101	Teachers' Salaries	40,644	38,000	39,000
11-150-100-320	Prof./Educational Serv.	2,863	6,000	6,000
11-150-100-800	Misc. Instruct. Expense		100	100
	Total	43,507	44,100	45,100

Home Instruction-

Previously, these costs were included under Special Education. Effective with the 1997-98 school year, the New Jersey Department of Education determined that these costs were to be placed under Regular Instruction.

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-201-100- <u>Mentally Retarded -Educable</u>				
101	Teacher's Salary	72,406	78,763	80,534
106	Aide's Salary	15,172	16,335	17,068
610	Supplies	734	1,471	1,100
640	Textbooks	234	750	650
800	Misc. Expenses	0	50	50
Total		88,546	97,369	99,402
11-204-100- <u>Neurologically Impaired</u>				
101	Teachers' Salaries	201,225	212,527	223,636
106	Aides' Salaries	78,753	72,484	75,292
610	Supplies	4,310	10,710	7,807
640	Textbooks	2,183	3,200	3,200
800	Misc. Expenses	0	100	100
Total		286,471	299,021	310,035
11-205-100- <u>Perceptually Impaired</u>				
101	Teachers' Salaries	375,472	414,383	427,707
610	Supplies	5,201	6,295	6,089
640	Textbooks	5,258	5,500	5,500
800	Misc. Expenses		500	500
Total		385,931	426,678	439,796
11-212-100- <u>Multiply Handicapped</u>				
610	Supplies	930	0	0
Total		930	0	0
11-213-100- <u>Resource Room/Center</u>				
101	Teachers' Salaries	305,790	322,041	335,000
610	Supplies	9,571	9,000	9,900
640	Textbooks	1,682	2,400	2,500
800	Misc. Expenses	0	50	50
Total		317,043	333,491	347,450

SPECIAL EDUCATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-215-100- <u>Pre-School Handicapped</u>				
101	Teacher's Salary	41,674	48,722	54,459
106	Aides' Salaries	23,935	25,245	26,485
610	Supplies	832	950	950
640	Textbooks	0	100	100
800	Misc. Expenses	0	50	50
Total		66,441	75,067	82,044
11-217-100- <u>Supplementary Instruction</u>				
101	Teachers' Salaries	77,931	69,246	69,010
610	Supplies	346	600	500
640	Textbooks	0	100	0
800	Misc. Expenses	0	0	100
Total		78,277	69,946	69,610
Special Education Total		1,223,639	1,301,572	1,348,337

Special Education

Every Special Education classification is broken down into accounts for teacher salaries, instructional aide salaries, teaching supplies, textbooks and miscellaneous instructional expenses. In 1997-98 there were 21.04 Special Education teachers and positions of teachers from other subject areas and 7 Special Education instructional aides. These employees serviced 525 pupils (including speech instruction). In addition to the local effort, federal funds in the amount of \$272,160 supplement the Special Education program.

As of the 1997-98 budget, Speech and Extraordinary Services were moved to a different section of the budget, in accordance with the N.J. Department of Education requirements.

BASIC SKILLS

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-230-100-101	Teachers' Salaries	272,291	324,411	324,985
11-230-100-610	Supplies	5,512	5,827	6,000
11-230-100-640	Textbooks	0	900	500
11-230-100-800	Misc. Expenses	340	500	500
	Total	278,143	331,638	331,985

Basic Skills -

A program of remedial instruction in reading, mathematics and writing. The school district provides local funding and adds federal Chapter 1 funds to enable this activity to function. In 1997-98 there were 8.3 teaching positions in Basic Skills.

BILINGUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-240-100-101	Teachers' Salaries	136,776	143,563	146,284
11-240-100-610	Supplies	800	2,000	1,800
11-240-100-640	Textbooks	771	750	800
	Total	138,347	146,313	148,884

Bilingual -

A special temporary program for non-English speaking children. Instructors are employed to teach English as a second language. State funding will pay for 47% of this program in 1998-99, not including the cost of employee fringe benefits. Two and one-half teachers were employed in this program during 1997-98.

EXTRACURRICULAR ACTIVITIES

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-401-100-100	Salaries	110,180	113,240	123,275
11-401-100-800	Misc. Expenses	1,890	1,750	2,000
	Total	112,070	114,990	125,275

Extracurricular Activities -

Salaries for class and club advisors at all schools including such activities as student government, drama, American Field Service, safety patrol, choral groups, newspaper, yearbook and numerous clubs. Funds are also provided for intramural sports activities in grades 5-8 and the Summer Enrichment Program for Grades K-6.

ATHLETICS

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-402-100-100	Athletic Salaries	276,742	291,457	309,333
11-402-100-500	Purchased Services	43,852	44,590	48,850
11-402-100-600	Supplies	48,854	53,115	64,874
11-402-100-800	Other Expenses	86,643	98,750	102,386
	Total	456,091	487,912	525,443

Athletics -

The high school's interscholastic sports program includes the following sports: bowling, crew, golf, rifle, track and field, cross country, winter track, baseball, boys' and girls' basketball, boys' and girls' soccer, boys' and girls' tennis, football, softball, volleyball and wrestling. The band, cheerleaders, twirlers and color guard are also found under this heading. A Lacrosse Program will be instituted in 1998-99.

Funds are used to pay coaches' salaries, overtime costs for custodial and grounds personnel, athletic insurance, sport and medical supplies, game expenses such as officials and security, and small equipment items costing less than \$500. Major athletic equipment items are budgeted in Capital Outlay.

Additional detail of the athletic budget is shown on the following page.

ATHLETIC BUDGET(Sport by Sport)

<u>Sport</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Proposed 1998-99</u>
All Sports	78,309	81,548	83,485
Band/Cheerleaders	25,999	27,267	32,204
Bowling	4,251	5,645	4,984
Crew	35,548	37,083	40,369
Golf	6,565	6,023	5,660
Rifle	5,434	5,623	5,756
Track & Field	32,188	39,802	37,093
Cross Country	7,657	8,810	9,315
Winter Track	19,887	19,492	20,254
Baseball	27,998	24,864	26,983
Basketball	22,922	25,478	24,339
Football	75,185	84,064	85,751
Soccer	22,075	23,670	24,738
Tennis	4,496	4,481	4,618
Wrestling	14,841	16,100	17,094
Girls' Basketball	22,730	22,718	23,751
Girls' Soccer	20,779	23,747	22,852
Softball	15,156	16,928	21,124
Girls' Tennis	4,347	4,506	4,668
Volleyball	9,202	9,063	9,352
Swimming	522	1,000	1,000
Lacrosse	0	0	20,053
	456,091	487,912	525,443

COMMUNITY SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-800-300-100	Salaries	1,764	3,500	3,500

Community Service-

Included in this account are the custodial overtime salaries for community service programs for which no fee is charged. During the 1996-97 school year the schools were used free of charge 2,569 times: 323 scouts, 142 Parent Teacher Associations meetings and activities, 246 student activities, 765 town activities, 2 for election instructions, 16 for Music Boosters Association, 11 for the Academic Booster Club, 4 for the Crew Booster Club, 4 for the Football Booster Club, 49 for Nutley Adult School, using 36 classrooms, 3 gyms, the main office, the cafeteria and computer rooms, 22 for C.A.T. program, 32 for Project Graduation and Senior Fashion Show meetings, 2 for SAT I and SAT II testing, 949 for extended day care program, 1 for candidates night and 1 for elections.

TUITION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-100-56X	Tuition - Special Ed.	1,474,291	1,709,646	1,687,998

Tuition -

Tuition is paid on behalf of Special Education students who attend Special Education classes in other school districts or in private schools for the handicapped. Tuition for these programs is generally significantly greater than the cost of regular instruction. In 1997-98, 66.5 students were educated in placements outside of Nutley. This group of accounts also includes any students who are in state facilities where the tuition cost is deducted directly from state aid.

Beginning in 1996-97, the Board was required to pay tuition for those students attending the Essex County Vocational School. This represented a new cost of \$51,600. This is a continuing obligation, subject to increases in cost and adjustments in actual enrollments.

HEALTH SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-213-100	Salaries	432,715	481,354	493,408
11-000-213-300	Prof./Tech. Services	23,791	21,562	23,000
11-000-213-500	Other Purchased Services	2	300	200
11-000-213-600	Supplies	11,010	13,963	14,218
11-000-213-800	Miscellaneous Expenses	14	300	250
	Total	467,532	517,479	531,076

Health Services -

Services provided by eight school nurses, the school physician and school dentist. This includes all school medical supplies and professional services rendered by specialists.

The Board of Education added 2 additional nurses at the elementary schools during the 1996-97 school year so as to provide a full time nurse at each elementary school.

Nurses at Franklin School and the high school also provide class instruction in health education as a regular part of their assignment.

RELATED STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-216-100	Salaries	122,531	126,737	130,067
11-000-216-320	Prof. Educational Serv.	0	18,500	20,500
11-000-216-600	Supplies	626	1,555	1,568
11-000-216-800	Miscellaneous Expenses	212	50	800
	Total	123,369	146,842	152,935

Related Student Services-

This function is used to record the costs of related services provided to students as a result of an I.E.P. - such as speech therapy, occupational therapy and physical therapy.

EXTRAORDINARY STUDENT SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-217-100	Salaries	19,819	11,000	25,701
11-000-217-320	Professional Services	23,497	0	0
11-000-217-600	Supplies	139	250	150
11-000-217-800	Misc. Expenses	718	100	100
	Total	44,173	11,350	25,951

Extraordinary Student Services -

This function is used to record the costs of services provided to students that are unique - such as one-to-one aides. In prior years, these costs were considered Special Education instructional costs.

GUIDANCE SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-218-104	Professional Salaries	527,520	545,158	588,014
11-000-218-105	Secretarial Salaries	75,103	79,506	83,262
11-000-218-320	Prof. Educational Serv.	1,007	2,000	2,000
11-000-218-390	Prof./Tech. Services	43,014	49,037	47,500
11-000-218-500	Purchased Services	703	2,770	2,846
11-000-218-600	Supplies	23,321	24,623	30,103
11-000-218-800	Miscellaneous Expenses	1,411	1,500	1,500
	Total	672,079	704,594	755,225

Guidance Services -

Guidance Services are available in grades 7-12 via six certified counselors and the high school guidance coordinator. This account also includes the salaries of three clerical employees plus supplies and expenses needed to operate the guidance office at Nutley High School and Franklin School. In addition, costs associated with district-wide standardized testing such as the IOWA Test of Basic Skills are budgeted under this function.

In 1997-98, the District added a full time Substance Awareness Coordinator who will be responsible for counseling and programs designed to keep pupils "substance free".

In 1998-99 there will be one position added to provide services to the elementary schools.

CHILD STUDY TEAM

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-219-104	Professional Salaries	569,528	606,133	606,660
11-000-219-592	Purchased Services	2,645	4,100	4,000
11-000-219-600	Supplies	8,699	10,750	10,250
11-000-219-800	Miscellaneous Expenses	0	150	150
	Total	580,872	621,133	621,060

Child Study Team -

The Child Study Team is a key component of the district's Special Education program. Eight professional staff members are responsible for evaluating the educational program of every Special Education student, including those who are sent out of district. In addition to routine supply expenses, funds are available for various testing materials.

IMPROVEMENT OF INSTRUCTION SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-221-102	Supervisory Salaries	105,932	108,236	110,923
11-000-221-104	Professional Salaries	58,987	48,460	48,800
11-000-221-105	Secretarial Salaries	112,360	114,964	106,341
11-000-221-320	Prof. Educational Service	1,325	0	0
11-000-221-390	Purch.Prof. & Tech.Serv.	570	600	600
11-000-221-500	Other Purch. Services	953	700	900
11-000-221-600	Supplies	8,319	11,022	10,500
11-000-221-800	Miscellaneous Expenses	701	700	750
	Total	289,147	284,682	278,814

Improvement of Instruction Services -

This group of accounts has three major components: the activities of the Director of Special Services, district-wide curriculum development, and part of the Basic Skills Director's office.

The Special Services Director, assisted by a staff of three secretaries, is responsible for all Special Education programs in the district. The Director also supervises the Child Study Team and recommends placement of Special Education students in out-of-district facilities.

Elements of the district's curriculum and school system priorities are addressed each year by the professional staff. Teachers meet, generally on Saturday mornings, to update curricular areas in terms of priorities established each year by the Board of Education. This process helps to insure that the district's curriculum and related materials are up to date.

Support services for the Basic Skills program include a part-time secretary's salary and a portion of the stipend paid to the Director.

Professional development costs for teachers were included in this function through the 1996-97 school year. These costs were moved into function 223 as of 1997-98.

LIBRARY/AUDIO-VISUAL

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-222-100	Salaries	551,776	555,277	562,280
11-000-222-300	Technical Services	3,128	0	1,568
11-000-222-500	Purchased Services	2,757	3,270	5,170
11-000-222-600	Supplies	112,266	146,810	141,828
	Total	669,927	705,357	710,846

Library/Audio Visual -

This function includes the salaries of seven school librarians, one audio-visual coordinator and 1.5 secretarial employees. Supply expenses are for books, periodicals, audio-visual materials, software, computer information services and other items which are used in each school's media center. Communication costs associated with modems in all libraries are also budgeted within this function.

INSTRUCTIONAL STAFF TRAINING SERVICES

<u>Account</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-223-104	Professional Salaries	26,788	32,340	35,340
11-000-223-320	Prof. Educational Services	0	4,000	4,000
11-000-223-500	Other Purchased Serv.	12,450	10,600	11,500
11-000-223-600	Supplies	1,943	1,500	1,500
11-000-223-800	Misc. Expenses	755	1,000	1,000
	Total	41,936	49,440	53,340

Instructional Staff Training Services -

Activities that contribute to the professional development of the instructional staff are recorded within this function. Funds are provided for the costs of attending conferences and workshops and for in-service training activities occurring beyond the regular work day. This category of accounts was previously part of Improvement of Instruction Services.

GENERAL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-230-100	Salaries - Treasurer	6,500	6,725	6,850
11-000-230-100	Salaries - Supt's Office	344,784	369,745	378,549
11-000-230-331	Legal Services	13,709	31,500	28,000
11-000-230-339	Professional Services	24,900	28,750	29,400
11-000-230-340	Technical Services	2,200	13,600	3,200
11-000-230-530	Postage Expense	22,087	23,350	23,700
11-000-230-530	Telephone Expense	88,452	85,900	89,300
11-999-230-590	Misc. Purch. Services	34,883	41,722	41,500
11-999-230-590	Liability/Fidelity Ins.	121,539	151,291	142,459
11-999-230-600	Supplies	13,012	13,800	14,000
11-999-230-890	Miscellaneous Expenses	37,148	41,296	32,109
	Total	709,214	807,679	789,067

General Administration -

This function includes the activities of the Board of Education and Superintendent of Schools. Board of Education activities include legal, auditing, negotiating and policy services, liability insurance, election expenses, and the salary for the School Treasurer. It also includes district-wide telephone and postage costs, and mandated dues payment to the New Jersey School Boards Association, and other expenses of members of the Board.

The Superintendent's office includes the Superintendent, Assistant Superintendent, two executive secretaries, 1 clerk/typist, supplies, miscellaneous expenses and services.

SCHOOL ADMINISTRATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996/97</u>	<u>Budget 1997/98</u>	<u>Tentative Budget 1998/99</u>
11-000-240-103	Principals' Salaries	868,480	894,424	918,523
11-000-240-104	Dept. Head/Coord.'s Sal.	442,491	420,320	435,402
11-000-240-105	Secretarial Salaries	453,508	472,726	497,586
11-000-240-500	Purchased Services	20,438	16,345	12,509
11-000-240-600	Office Supplies	54,532	66,638	68,036
11-000-240-800	Miscellaneous Expenses (Including Graduation)	31,794	32,675	34,350
	Total	1,871,243	1,903,128	1,966,406

School Administration -

The salaries of seven principals, two vice-principals, and the pro-rated salaries of eight department heads and coordinators who also teach, plus fifteen and one-half school secretaries are included here.

OPERATION/MAINTENANCE OF PLANT

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-26X-100	Oper./Maint. Salaries	1,647,695	1,735,356	1,755,219
11-000-262-100	Non-Instructional Aides	166,759	170,004	175,160
11-000-262-300	Operation Professional/ Technical Services	39,580	42,000	42,500
11-000-262-420	Refuse Removal	35,136	37,500	38,000
11-000-262-420	Equip. Repairs/Maint.	148,794	151,170	171,189
11-000-261-420	Cont.Serv.-Bldgs. & Grds.	102,515	156,455	131,925
11-000-262-520	Property Insurance	73,604	82,650	81,867
11-000-262-590	Misc.Purchased Services (Incl.Towship Security)	28,940	24,350	28,000
11-000-261-610	Building Repair Supplies	105,801	90,661	89,678
11-000-262-610	Grounds Supplies	21,874	21,745	20,950
11-000-262-610	Custodial Supplies	66,746	84,227	82,352
11-000-262-610	Maint. Vehicle Supplies	2,953	2,000	2,200
11-000-262-620	Energy Expenses	396,512	452,300	461,500
11-000-262-800	Crossing Guards	193,749	202,000	210,080
11-000-26X-800	Oper./Maint. Misc. Exp.	1,877	42,800	26,300
	Total	3,032,635	3,295,218	3,316,920

Operation/Maintenance of Plant-

This function represents the cost of maintaining all school facilities and grounds in terms of custodial expenses and maintenance work. Funds are budgeted for all energy expenses, school vehicles other than school buses, security services, garbage disposal, equipment maintenance and the district's property insurance.

Employees include 27 full-time and 3 part-time custodians, 6 grounds workers, 7 maintenance workers and the Manager of Buildings and Grounds as well as provision for substitute help, overtime and summer student employees. Non-instructional aides who assist in playground lunch supervision are also included in this functional area according to the accounting guidelines of the New Jersey Department of Education.

The cost of crossing guard expenses that the Board pays to the Township of Nutley are also budgeted here.

PUPIL TRANSPORTATION

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-270-108	Salaries-Special Ed.	491,799	482,827	509,957
11-000-270-109	Extracurricular Salaries	114,970	110,451	118,735
11-000-270-420	Contracted Vehicle Maint.	46,748	39,000	42,000
11-000-270-512	Extracurricular Contracts	38,553	25,000	31,114
11-000-270-514	Spec. Ed. Contracts	51,705	74,000	60,000
11-000-270-515	Joint Agreements-Sp.Ed.	29,003	25,000	25,000
11-000-270-593	Insurance	17,550	25,500	23,000
11-000-270-600	Gasoline and Supplies	35,735	44,000	44,500
11-000-270-890	Miscellaneous Expenses	12,383	11,500	12,000
	Total	838,446	837,278	866,306

Pupil Transportation -

The Board of Education is responsible for providing day-to-day transportation for every Special Education child including those sent out of district. Most pupils are transported on Board-owned vehicles. Expenses include the cost of fifteen drivers and thirteen aides, the Coordinator of Pupil Transportation and substitutes. Other costs include gas and oil, tires, repair parts, maintenance service and insurance. In addition, all athletic and field trip costs are included in this category. New and replacement vehicles are budgeted in Capital Outlay.

In 1998-99 the district will receive \$230,520 for state transportation aid. This will support approximately 27% of the budgeted transportation program not including the costs for replacement vehicles or fringe benefits related to transportation employees.

The requirement to separate accounts for certain costs related to Special Education was rescinded by the State of New Jersey for the 1997-98 school year.

BUSINESS SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-290-100	Business Office Salaries	439,050	421,332	432,259
11-000-290-100	Data Processing Salaries	76,771	81,385	139,166
11-000-290-330	Professional Services	8,322	20,033	18,000
11-000-290-340	Technical Services	13,356	35,100	32,000
11-000-290-340	Data Processing Services	23,360	22,500	24,000
11-000-290-500	Misc.Purchased Services	12,010	11,400	11,600
11-000-290-600	Supplies	15,839	19,405	18,750
11-000-290-600	Supplies-Data Processing	3,922	6,800	6,300
11-000-290-890	Miscellaneous Expenses	1,065	1,800	1,700
	Total	593,695	619,755	683,775

Business Services -

The business functions of the Board are supervised by the Secretary/Business Administrator and a staff of seven employees. In addition, the district's two central data processing employees are included here. Other expense items are professional and technical services including various environmental regulations, architect and engineering expenses and all advertising expenses. In 1996-97, the District reduced the clerical staff by one employee. A technical position in data processing will be added in 1998-99 to manage the computer network.

EMPLOYEE BENEFITS

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-291-220	Social Security	417,176	379,868	395,504
11-000-291-241	Pension Costs	71,888	24,053	25,015
11-000-291-260	Worker's Compensation	160,889	208,224	263,617
11-000-291-270	Health Benefits	2,581,950	2,248,570	2,505,216
11-000-291-280	Tuition Reimbursement	34,888	45,000	44,000
11-000-291-290	Other Employee Benefits	149,327	64,900	56,000
	Total	3,416,118	2,970,615	3,289,352

Employee Benefits -

This function includes the cost of employee benefits mandated by state and federal governments and in accordance with employee group contracts. Social Security costs are paid on behalf of all non-certified personnel and for all extra compensation by professional staff members. Pension costs are for those employees in the Public Employees Retirement System(PERS). Teacher pension and Social Security costs are paid directly by the State of New Jersey.

FOOD SERVICES

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
11-000-310-930	Trans. to Food Serv.Fund	223,674	205,000	215,000

Food Services -

The Board operates its own food service program which serves students at each school. Four schools have food preparation facilities. The other three schools have their meals prepared at the high school and delivered daily. The food service program is supported by daily sales, state and federal subsidies and direct funds from the school budget. The school district is required to show all costs relative to this program in the food services account. Previously, costs for employee benefits such as Social Security, pension and health insurance were included in the regular Board budget and did not accrue to the food service program.

The food service staff includes 14 full time, 2 part time employees and the Director of Food Services. In 1997-98 a full time position was eliminated.

CAPITAL OUTLAY

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
12-130-100-730	Instruc. Equip. Grades 6-8	4,922	3,547	2,456
12-140-100-730	Instruc. Equip. Grades 9-12	102,907	18,231	16,210
12-2XX-100-730	Instruc. Equip. Spec. Ed.	3,398	1,999	0
12-402-100-730	Athletic Equipment	3,480	8,132	9,295
12-000-100-730	Instruc. Equip.-Elementary	54,447	6,828	595
12-000-216-730	Speech Equipment	0	0	1600
12-000-210-730	Guidance Equipment	1,855	3,500	11,725
12-000-220-730	Library/AVA Equipment	16,748	2,981	2,521
12-000-220-730	Sp.Serv. Office Equipment	0	2,200	0
11-000-230-730	General Admin. Equipment	0	3,450	0
12-000-240-730	School Admin. Equipment	8,826	8,885	10,050
12-000-260-730	Operation/Maint. Equip.	1,961	2,418	20,270
12-000-270-73X	School Buses	25,850	86,157	75,000
12-000-290-730	Business Serv. Equipment	1,795	72,460	3,350
12-000-400-XXX	Construct. Srv./Supplies	93,123	396,740	245,591
	Total	319,312	617,528	398,663

Capital Outlay -

Capital Outlay expenditures are divided into two main areas: equipment purchases and construction services. Any piece of equipment costing over \$500 must be budgeted in Capital Outlay.

In 1998-99 the District will again commit substantial funding for technological improvements. The bulk of these are located in the Special Revenue Fund under Distance Learning Network Aid. In addition, however, the Board has budgeted for computers in electronics, graphic arts, photography, guidance, art and school and administrative offices.

The major construction expenses are for the completion of the computer network infrastructure at the high school and Franklin School, fire door replacements at several schools, window replacements for sections of two schools, and roofing work at Washington School and the high school.

SUMMER SCHOOL

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
13-422-100-101	Teachers' Salaries	20,336	19,777	26,500
13-422-240-100	Director's Salary	3,360	3,588	3,360
	Total	23,696	23,365	29,860

Summer School -

The summer school program includes instruction in major subject areas for grades 7-12. Students attend courses for six weeks at Nutley High School. In addition, there are funds set aside for a one week high school band program.

SPECIAL REVENUE FUND

SPECIAL STATE AND FEDERAL PROJECTS

<u>Account</u>	<u>Actual Expense 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
<u>Federal</u>			
Vocational Education	19,190	19,240	0
Title I	138,019	130,383	97,425
Title VI	14,126	15,642	13,296
I.D.E.A. Handicapped	237,222	322,599	272,160
Other	29,722	48,937	0
Total Federal	438,279	536,801	382,881
<u>State</u>			
Nonpublic Textbooks	19,557	28,983	28,983
Nonpublic Auxiliary Services (Chapter 192)	69,644	101,538	101,538
Nonpublic Handicapped Serv. (Chapter 193)	65,085	95,033	95,033
Nonpublic Nursing Services (Chapter 226)	33,547	37,925	37,925
Technology Grant	30,727	119	0
Distance Learning Network Aid	0	160,016	165,189
Total State	218,560	423,614	428,668
Total Special State & Federal Projects	656,839	960,415	811,549

Vocational -

Federally subsidized courses in Vocational Education, such as Occupational Education, Cooperative Industrial Education, etc.

Title I -

Federally funded program for improvement in basic skills, reading and math. Portion of funds goes to nonpublic school pupils.

SPECIAL STATE AND FEDERAL PROJECTS

(Continued)

Title VI -

Block grant, not limited to specific student population. Portion of funds goes to nonpublic school pupils.

I.D.E.A. Handicapped-

Federal flow-through funds to supplement local funds in providing programs for handicapped students. Funds are also provided for pre-school handicapped pupils.

Nonpublic Textbooks -

Reimbursement from the state for purchase of textbooks for private and parochial school students. The district purchases textbooks for ALL New Jersey students in nonpublic schools in our town. This expense is fully reimbursable by the State up to the budgeted figure.

Nonpublic Auxiliary Services (Chapter 192)-

Compensatory Education and English as a Second Language programs are provided to the private and parochial children in Nutley's nonpublic schools.

Nonpublic Handicapped Services (Chapter 193)-

Examination and classification services and corrective speech are provided to handicapped students in Nutley's nonpublic schools.

Nonpublic Nursing Services (Chapter 226)-

Various nursing services are provided to all students in Nutley's nonpublic schools.

Technology Grant-

For 1996-97 only - Monies to be used for purchase of computers and related items.

Distance Learning Network Aid-

State funds provided as a result of the new 1996 school funding law. The funds are to be used to help establish distance learning networks. Expenditures for 1997-98 will be used for computer hardware, supplies, software and technical services.

DEBT SERVICE

DEBT SERVICE

<u>Account #</u>	<u>Description</u>	<u>Actual 1996-97</u>	<u>Budget 1997-98</u>	<u>Tentative Budget 1998-99</u>
40-701-510-830	Interest Expense	74,825	69,305	63,555
40-701-510-910	Payment of Principal	115,000	115,000	115,000
	Total	189,825	184,305	178,555

OUTSTANDING BONDS

1990 Referendum

Issued - 1992 Principal Amount \$1,700,000

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>OUTSTANDING PRINCIPAL</u>
1999-00	115,000	57,546.25	172,546.25	895,000
2000-01	115,000	51,307.50	166,307.50	780,000
2001-02	115,000	44,896.25	159,896.25	665,000
2002-03	115,000	38,341.25	153,341.25	550,000
2003-04	110,000	31,817.50	141,817.50	440,000
2004-05	110,000	25,025.00	135,025.00	330,000
2005-06	110,000	17,875.00	127,875.00	220,000
2006-07	110,000	10,725.00	120,725.00	110,000
2007-08	110,000	3,575.00	113,575.00	0

BUDGET STATEMENT

School District Budget Statement
for the School Year 1998-99
Advertised Enrollments

ESSEX - NUTLEY TOWN

ENROLLMENT CATEGORY	October 15, 1996 Actual	October 15, 1997 Actual	October 15, 1998 Estimated
00011 Pupils on Roll Regular Full-Time	3643	3518	3602
00012 Pupils on Roll Regular Shared-Time	2	3	1
00021 Pupils on Roll - Special Full-Time	164	382	371
00022 Pupils on Roll - Special Shared-Time	6	8	8
00040 Private School Placements	44	48	48
00052 Pupils Sent to Other Dists-Spec Ed Prog	9	10	10
00060 Pupils Received	23	27	21
00070 Pupils in State Facilities	2	3	3
00080 Resident Enrollment Per State Aid Calc.		4000	4029

School District Budget Statement
for the School Year 1998-99

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1996-97 Actual	1997-98 Revised	1998-99 Anticipated
GENERAL FUND				
00121 Budgeted Fund Balance - General Fund	10-303		915,000	750,000
Revenues from Local Sources:				
00150 Local Tax Levy	10-1210	28,336,486	28,633,379	29,515,875
00200 Tuition	10-1300	257,353	204,421	261,789
00240 Transportation Fees	10-1400	93,209		
00242 Transportation Fees from Other LEAs	10-1420-1430		20,000	30,000
00250 Miscellaneous	10-1XXX	241,827		
00252 Other Restricted Miscellaneous Revenues	10-1XXX		30,000	30,000
00253 Unrestricted Miscellaneous Revenues	10-1XXX		170,000	176,000
00260 SUBTOTAL		28,928,875	29,057,800	30,013,664
Revenues from State Sources:				
00280 Core Curriculum Standards Aid	10-3111	564,406	701,103	663,723
00300 Transportation Aid	10-3120	185,506	184,842	230,520
00310 Special Education Aid	10-3130	1,026,361	1,345,446	1,571,122
00320 Bilingual Education	10-3140	84,614	72,964	69,426
00340 Stabilization Aid	10-3171	248,913		
00353 Academic Achievement Reward Program	10-3193		95,352	50,310
00360 Other State Aids	10-3XXX	148,039		
00370 SUBTOTAL		2,257,839	2,399,707	2,585,101
00408 Adjustment for Prior Year Encumbrances			196,797	
00409 Act (Excess)Deficiency of Rev (Over)/Under Expnd		50,496		
00410 TOTAL GENERAL FUND		31,237,210	32,569,304	33,348,765

School District Budget Statement
for the School Year 1998-99

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1996-97 Actual	1997-98 Revised	1998-99 Anticipated
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
00427 Distance Learning Network Aid	20-3213		160,016	165,189
00430 Other Restricted Entitlements	20-32XX	218,560	263,598	263,479
00431 TOTAL REVENUES FROM STATE SOURCES		218,560	423,614	428,668
Revenues from Federal Sources:				
00440 P.L. 103-382 Title I	20-4411-4414	138,019	130,383	97,425
00450 P.L. 103-382 Title VI	20-4415-4416	14,126	15,642	13,296
00460 I.D.E.A. Part B (Handicapped)	20-4420	237,222	322,599	272,160
00470 P.L. 101-392 (Vocational Education)	20-4430	19,190	19,240	
00490 Private Industry Council (JTPA)	20-4700	6,018		
00500 Other	20-4XXX	23,704	48,937	
00510 TOTAL REVENUES FROM FEDERAL SOURCES		438,279	536,801	382,881
00520 TOTAL SPECIAL REVENUE FUNDS		656,839	960,415	811,549
DEBT SERVICE				
00530 Budgeted Fund Balance	40-303		653	
Revenues from Local Sources:				
00550 Local Tax Levy	40-1210	182,437	177,397	163,331
00570 TOTAL REVENUES FROM LOCAL SOURCES		182,437	177,397	163,331
Revenues from State Sources:				
00580 Debt Service Aid Type II	40-3160	2,988	6,255	15,024

School District Budget Statement
for the School Year 1998-99

ESSEX - NUTLEY TOWN

Advertised Revenues

Budget Category	Account	1996-97 Actual	1997-98 Revised	1998-99 Anticipated
00590 TOTAL LOCAL DEBT SERVICE		185,425	184,305	178,355
00639 Act (Excess)Deficiency of Rev (Over)/Under Expnd		4,400		
00640 TOTAL DEBT SERVICE FUND		189,825	184,305	178,355
00660 TOTAL REVENUES/SOURCES		32,083,874	33,714,024	34,338,669

School District Budget Statement
for the School Year 1998-99
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1996-97 Expenditures	1997-98 Rev. Approp.	1998-99 Appropriations
GENERAL CURRENT EXPENSE				
00770 Regular Programs - Instruction	11-1XX-100-XXX	13,635,897	14,153,290	14,492,747
00780 Special Education - Instruction	11-2XX-100-XXX	1,223,639	1,301,572	1,348,337
00790 Basic Skills/Remedial - Instruction	11-230-100-XXX	278,143	331,638	331,985
00800 Bilingual Education - Instruction	11-240-100-XXX	138,347	146,313	148,884
00820 School-Spon. Cocurricular Activities-Instruction	11-401-100-XXX	112,070	114,990	125,275
00830 School Sponsored Athletics - Instruction	11-402-100-XXX	456,091	487,912	525,443
00850 Community Services Programs/Operations	11-800-330-XXX	1,764	3,500	3,500
Undistributed Expenditures:				
00860 Instruction	11-000-100-XXX	1,474,291	1,709,646	1,687,998
00880 Health Services	11-000-213-XXX	467,532	517,479	531,076
00881 Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	167,542	158,192	178,886
00890 Other Support Services - Students - Regular	11-000-218-XXX	672,079	704,594	755,225
00900 Other Support Services - Students - Special	11-000-219-XXX	580,872	621,133	621,060
00910 Improvement of Instructional Services	11-000-221-XXX	289,147	284,682	278,814
00920 Educational Media Services - School Library	11-000-222-XXX	669,927	705,357	710,846
00921 Instructional Staff Training Services	11-000-223-XXX	41,936	49,440	53,340
00930 Support Services - General Administration	11-000-230-XXX	709,214	807,679	789,067
00940 Support Services - School Administration	11-000-240-XXX	1,871,243	1,903,128	1,966,406
00950 Operation and Maintenance of Plant Services	11-000-26X-XXX	3,032,535	3,295,218	3,316,920
00960 Student Transportation Services	11-000-270-XXX	838,446	837,278	866,306
00970 Business and Other Support Services	11-000-290-XXX	593,695	619,755	683,775
00971 Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,416,118	2,970,615	3,289,352
00980 Food Services	11-000-310-XXX	223,674	205,000	215,000
00990 Total Undistributed Expenditures		15,048,251	15,389,196	15,944,071
01000 TOTAL GENERAL CURRENT EXPENSE		30,894,202	31,928,411	32,920,242
CAPITAL OUTLAY				
01020 Equipment	12-XXX-XXX-73X	226,189	220,788	153,072
01030 Facilities Acquisition and Construction Services	12-000-4XX-XXX	93,123	396,740	245,591
01040 TOTAL CAPITAL OUTLAY		319,312	617,528	398,663
SPECIAL SCHOOLS				
01050 Instruction	13-422-100-XXX	20,336	19,777	26,500

School District Budget Statement
for the School Year 1998-99
Advertised Appropriations

ESSEX - NUTLEY TOWN

Budget Category	Account	1996-97 Expenditures	1997-98 Rev. Approp.	1998-99 Appropriations
Summer School:				
01060 Support Services	13-422-200-XXX	3,360	3,588	3,360
01070 Total Summer School		23,696	23,365	29,860
01230 TOTAL SPECIAL SCHOOLS		23,696	23,365	29,860
01240 GENERAL FUND GRAND TOTAL		31,237,210	32,569,304	33,348,765
SPECIAL REVENUE FUNDS				
01259 Support Services	20-213-200-XXX		51,094	
Distance Learning Network Aid:				
01260 Facilities Acquisition and Construction Services	20-213-400-XXX		108,922	165,189
01261 TOTAL DISTANCE LEARNING NETWORK AID			160,016	165,189
Other State Projects:				
01265 Nonpublic Textbooks	20-XXX-XXX-XXX	19,557	28,983	28,983
01270 Nonpublic Auxiliary Services	20-XXX-XXX-XXX	69,644	101,538	101,538
01280 Nonpublic Handicapped Services	20-XXX-XXX-XXX	65,085	95,033	95,033
01290 Nonpublic Nursing Services	20-XXX-XXX-XXX	33,547	37,925	37,925
01320 Other Special Projects	20-XXX-XXX-XXX	30,727	119	
01330 Total State Projects		218,560	423,614	428,668
Federal Projects:				
01340 P.L. 103-382 Title I	20-XXX-XXX-XXX	138,019	130,383	97,425
01350 P.L. 103-382 Title VI	20-XXX-XXX-XXX	14,126	15,642	13,296
01360 I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	237,222	322,599	272,160
01370 P.L. 101-392 (Vocational Education)	20-XXX-XXX-XXX	19,190	19,240	
01390 Private Industry Council (JTPA)	20-XXX-XXX-XXX	6,018		
01400 Other Special Projects	20-XXX-XXX-XXX	23,704	48,937	
01410 Total Federal Projects		438,279	536,801	382,881
01420 TOTAL SPECIAL REVENUE FUNDS		656,839	960,415	811,549
DEBT SERVICE FUNDS				
01430 Debt Service - Regular	40-701-510-XXX	189,825	184,305	178,355
01480 TOTAL DEBT SERVICE FUNDS		189,825	184,305	178,355
01490 Total Expenditures/Appropriations		32,083,874	33,714,024	34,338,669

School District Budget Statement
for the School Year 1998-99
Advertised Recapitulation of Balances

ESSEX - NUTLEY TOWN

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	General Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Legal Reserves (5)	Debt Service (6)	Special Revenue (Reserved) Cap. Reserve Account (7)	Totals (8)
01595 Est. Approp. Bal. 6-30-96 (Prior Budg)	1,732,713				1,006		1,733,719
01600 Approp. Balances 6-30-96 (from Audit)	2,566,062				5,053		2,571,115
01605 Est. Approp. Bal. 6-30-97 (Prior Budg)	1,444,638				867		1,445,505
01610 Approp. Balances 6-30-97 (from Audit)	2,514,880				653		2,515,533
01620 Amount Budgeted during FY 97-98	-915,000				-653		-915,653
01630 Add. Bal. to be Approp during FY 97-98							
01640 Add. Bal. Anticipated during FY 97-98	250,000						250,000
01650 Appropriation Bal. 6-30-98 (est.)	1,849,880						1,849,880
01660 Amount Budgeted in FY 98-99	-750,000						-750,000
01670 Appropriation Balances 6/30/99 (est.)	1,099,880						1,099,880

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations:

1996-97	1997-98	1998-99
762,833	640,647	0

* Please note that if the law had been in effect in 1996-97, it is probable that the subsequent year balances would have been lower.